

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Assembly R&T Comm. Analyst: Roger Lackey Bill Number: AB 2980

Related Bills: None Telephone: 845-3627 Amended Date: 04-29-2002

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Other State Tax Credit Source Rules/Nonresident Alimony Deduction

- ____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is Support..
- X MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT -- No change in approved position of _____. See comments below.
- ____ OTHER - See comments below.

COMMENTS:

This Franchise Tax Board sponsored bill would:

1. allow alimony to be a deduction for nonresident or part year resident taxpayers, and
2. provide specific sourcing rules for the other state tax credit.

The April 29, 2002, amendments made technical changes to the bill. The department's analysis of the bill as introduced February 27, 2002, still applies.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

Franchise Tax Board Staff

Date

Roger Lackey

5/2/02